

BIERHANS, DELAMERE & COHEN, LLC

294 Pleasant Street, Suite 204
Stoughton, MA 02072

Telephone: 781-297-0005

Facsimile: 781-297-7427

January 23, 2006

Mr. Mark T. Uliano
4035 Lanouette, Apartment 17
Verdun, Quebec, H4G1B5

Re: Auto Accident of 09-10-2002
Bierhans, Delamere & Cohen LLC Firm Transition

Dear Mr. Uliano:

We are writing to advise you that Attorneys David Cohen and Stephen Delamere are leaving the firm on or about March 1, 2006. They plan to form a new law firm known as Delamere & Cohen LLC. The existing firm shall continue as the Law Offices of Bruce A. Bierhans LLC.

Under the circumstances, the choice of whether to leave your case with this office, or transfer it to the new office of Delamere & Cohen LLC is completely up to you. You may also choose to transfer it to some other attorney. Whatever your choice, please be assured of our intention to cooperate with whatever firm you choose to ensure a smooth transition, and professional handling of your case.

Please let us know of your decision by completing the bottom portion of this letter and returning it in the enclosed self-addressed stamped envelope.

Of course, feel free to contact any of the undersigned with any questions you may have.

- I choose to transfer my case to the firm of Delamere & Cohen LLC.
- I choose to have my file remain with the Law Offices of Bruce A. Bierhans LLC.
- I choose to have my file transferred to the firm of _____.

Very truly yours,



Bruce A. Bierhans

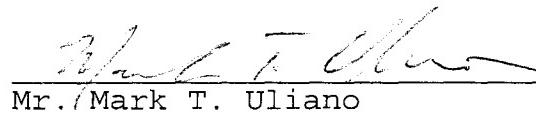


Stephen J. Delamere



David M. Cohen

BAB/dem



Mr. Mark T. Uliano